



	A	B	C	D	E	F	G	H
1	Medicare BBA/BBRA Analysis							
2	<i>External Summary - DVOG Hospitals</i>							
3								EXHIBIT 5.1
4								
5	Medicare BBA/BBR	\$	1997	1998	1999			Total
6	Welfare Reform		\$ -	\$ (10,743)	\$ (20,555)	\$ (31,298)		
7	Malpractice Premiums		\$ (2,562)	\$ (4,783)	\$ (4,823)	\$ (12,168)		
8	Total		\$ (2,057)	\$ (6,058)	\$ (5,883)	\$ (13,997)		
9			\$ (4,618)	\$ (21,584)	\$ (31,261)	\$ (57,463)		
10								
11	Note: slight differences in totals may result due to rounding							

Note: slight differences in totals may result due to rounding

A	B	C	D	E	F	G
1 Medicare BBA/BBRA Analysis						
2 Medicare Settlement Pivot Tables - Medicare Payments						
3						
4 Exhibit 5 Source Data 2						
5						
6						
7 FISCAL_YR	1997					
8						
9 Sum of VALUE	DATA_DSGRP					
10 FAC	Medicare A TU Liab	Medicare B TU Liab	Medicare A TU Lab · SNF	Medicare A TU Lab · Subprovider	Medicare B TU Liab · Subprovider	Grand Total
11 Allegheny General Hospital	\$ 131,196,614	\$ 8,841,615	\$ 6,325,611	\$ 4,044,591	\$ 150,408,431	
12 AUH, Bucks County	8,982,750	386,859				11,476,142
13 AUH, City Ave & Parkview	37,228,083	2,115,264	1,886,067	1,914,935	548	43,144,897
14 AUH, Elkins Park	11,871,995	368,642				17,964,322
15 AUH, Graduate	57,419,423	1,988,477	1,426,646	5,723,685		60,835,546
16 AUH, Hahnemann	103,145,187	3,926,311				108,514,715
17 AUH, MCP	65,822,625	1,490,302	1,430,029	13,188		70,498,697
18 AUMC, Allegheny Valley	16,894,505	1,165,875	3,186,770			21,642,944
19 AUMC, Canonsburg	10,031,225	1,001,522	2,034,618	1,747,946		12,889,284
20 Forbes Regional Hospital	17,413,346	1,122,764	1,856,537			19,908,480
21 Mount Sinai	288,583	116,775	1,432,828	1,372,370		8,510,323
22 Rancocas NJ	22,567,410	1,642,362		6,672,127		25,897,385
23 St. Christopher's Children	729,084	6,933		1,687,614		
24 Grand Total	\$ 483,400,850	\$ 24,156,701	\$ 14,982,307	\$ 29,894,600	\$ 13,736	736,027
25						
26						
27 Sources:						
28 HCRIS Medicare Cost Report data files; BDC Advisors, LLC analysis (g:\021303).						

A	B	C	D	E	F	G	H	I	J	K	L	M
1 Medicare BBA/BBRA Analysis												
2 INPUT DATA												
3												
4												
5	BBA	BBA	BBRA	BBRA	BBRA	BBRA	BBRA	BBRA	Total	Total	Total	EXHIBIT 5.3
6	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	00-04	98-04	98-04	98-04	
7	II: With Costs Increasing at Market Basket - BBA											
8												
9												
10	Nationwide											
11	Pre-BBA/BBRA Payments	\$ 131,574	\$ 137,948	\$ 141,984	\$ 145,849	\$ 149,784	\$ 153,911	\$ 158,217	\$ 749,745	\$ 1,019,267		
12	Post BBA Impact	(8,327)	(13,022)	(15,952)	(19,029)	(20,632)	(20,875)	(21,476)	(97,964)	(119,313)		
13	Post-BBA/BBRA Payments	\$ 123,247	\$ 124,926	\$ 126,032	\$ 126,820	\$ 129,152	\$ 135,036	\$ 136,741				
14	Percent Impact	-6.3%	-9.4%	-11.2%	-13.0%	-13.8%	-13.6%					
15												
16												
17	Teaching											
18	Pre-BBA Payments	\$ 66,472	\$ 69,692	\$ 71,731	\$ 73,684	\$ 75,672	\$ 77,757	\$ 79,932	\$ 514,940	\$ 514,940		
19	Post-BBA Impact	(4,394)	(6,871)	(8,417)	(10,041)	(10,887)	(11,015)	(11,332)	\$ (62,957)	-12.2%		
20	Percent Impact	-6.6%	-9.9%	-11.7%	-13.6%	-14.4%	-14.2%					
21												
22												
23	Non-Teaching											
24	Pre-BBA Payments	\$ 65,102	\$ 68,256	\$ 70,253	\$ 72,165	\$ 74,112	\$ 76,154	\$ 78,285	\$ 504,326	\$ 504,326		
25	Post-BBA Impact	(3,933)	(6,151)	(7,534)	(8,988)	(9,745)	(9,860)	(10,144)	(56,334)	-11.2%		
26	Percent Impact	-6.0%	-9.0%	-10.7%	-12.5%	-13.1%	-12.9%					
27												
28	check											
29												
30	Middle Atlantic (1)											
31	Pre-BBA Payments	\$ 23,990	\$ 25,153	\$ 25,889	\$ 26,593	\$ 27,311	\$ 28,063	\$ 28,848				
32	Post-BBA Impact	(1,551)	(2,425)	(2,971)	(3,544)	(3,842)	(3,887)	(3,999)	\$ (185,847)	\$ (185,847)		
33	Percent Impact	-6.5%	-9.6%	-11.5%	-13.3%	-14.1%	-13.9%					
34												
35	Teaching adj											
36	Non-Teaching adj	-4.4%	-4.4%	-4.4%	-4.4%	-4.4%	-4.4%					
37												
38	PA Estimates BBA/Middle Atlantic region											
39	Teaching (2)	-6.8%	-10.1%	-12.0%	-13.9%	-14.7%	-14.5%	-14.5%	-12.5%	-12.5%		
40	Non-teaching (3)	-6.2%	-9.2%	-11.0%	-12.7%	-13.4%	-13.2%					
41												
42												
43	II: With Costs Increasing at Market Basket - BBRA											
44	Nationwide											
45	Pre-BBA/BBRA Payments	\$ 131,574	\$ 137,948	\$ 141,984	\$ 145,849	\$ 149,784	\$ 153,911	\$ 158,217	\$ 749,745	\$ 1,019,267		
46	Post BBA Impact	(8,327)	(13,022)	(15,119)	(16,271)	(18,861)	(19,200)	(20,133)	(89,584)	(110,933)		
47	Post-BBA/BBRA Payments	\$ 123,247	\$ 124,926	\$ 126,885	\$ 129,578	\$ 130,923	\$ 134,711	\$ 138,084				
48	Percent Impact	-6.3%	-9.4%	-10.6%	-11.2%	-12.6%	-12.5%					
49												
50												
51												
52	Teaching											
53	Pre-BBA Payments	\$ 66,472	\$ 69,692	\$ 71,731	\$ 73,684	\$ 75,672	\$ 77,757	\$ 79,932	\$ 514,940	\$ 514,940		
54	BBRA relief	-440	1,455	935	884	709			\$ 4,229	\$ 4,422		
55	Post-BBA Impact	\$ (4,394)	\$ (6,871)	\$ (7,978)	\$ (8,586)	\$ (9,952)	\$ (10,131)	\$ (10,623)	\$ (58,535)	\$ (58,535)		

A	B	C	D	E	F	G	H	I	J	K	L	M
1 Medicare BBRA/BBRA Analysis												
2												
3 INPUT DATA												
4												
5	BBA	BBRA	BBRA	BBRA	BBRA	BBRA	BBRA	BBRA	BBRA	BBRA	Total	Total
6	<u>FY1998</u>	<u>FY1999</u>	<u>FY2000</u>	<u>FY2001</u>	<u>FY2002</u>	<u>FY2003</u>	<u>FY2004</u>	<u>FY2004</u>	<u>FY2004</u>	<u>FY2004</u>	Total	Total
56	-6.6%	-9.9%	-11.1%	-11.7%	-13.2%	-13.0%	-13.3%	-13.0%	-13.0%	-13.0%	98-04	98-04
57												-11.4%
58												
Non-Teaching												
59	\$ 65,102	\$ 68,256	\$ 70,253	\$ 72,165	\$ 74,112	\$ 76,154	\$ 78,285	\$ 504,326	\$ 504,326	\$ 4,150	4,150	
60	BBRA Payments	BBRA relief										
61	\$ (3,933)	\$ (6,151)	\$ (7,141)	\$ (7,685)	\$ (8,908)	\$ (9,069)	\$ (9,509)	\$ (52,396)	\$ (52,396)	\$ (3,958)		
62	Post-BBA Impact	Percent Impact	-6.0%	-9.0%	-10.2%	-10.6%	-12.0%	-12.0%	-12.0%	-12.0%	-10.4%	
63												
64	Relief payments											
65	check											
66												
67	<u>Middle Atlantic (1)</u>											
68	Pre-BBA Payments	\$ 23,990	\$ 25,153	\$ 25,889	\$ 26,593	\$ 27,311	\$ 28,063	\$ 28,848	\$ 185,847	\$ 185,847		
69	BBRA relief											
70	Post-BBA Impact	\$ (1,551)	\$ (2,425)	\$ (2,636)	\$ (3,202)	\$ (3,497)	\$ (3,532)	\$ (3,635)	\$ 1,740	1,740		
71	Percent Impact	-6.5%	-9.6%	-10.2%	-12.0%	-12.8%	-12.8%	-12.8%	-12.8%	-12.8%		
72												
73	Teaching adj	-4.4%	-4.4%	-4.4%	-4.4%	-4.4%	-4.4%	-4.4%	-4.4%	-4.4%		
74	Non-Teaching adj	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%		
75												
76	<u>PA Estimates BBRA (Middle Atlantic region)</u>											
77	Teaching (2)	-6.8%	-10.1%	-10.6%	-12.6%	-13.4%	-13.1%	-13.2%	-13.2%	-13.2%		
78	Non-Teaching (3)	-6.2%	-9.2%	-9.7%	-11.5%	-12.2%	-12.0%	-12.0%	-12.0%	-12.0%		
79												
80												